

## **Priamitsyn K. Court fee in tax disputes – factor of restricting access to justice**

The right of everyone to appeal in court decisions, actions or inactivity of state authorities, local self-government bodies, officials and officers is enshrined in Article 55 of the Constitution of Ukraine and is considered to be one of the inalienable rights of a person and a citizen. This right is enshrined in a number of other normative legal acts, in particular, international ones ratified by the Verkhovna Rada of Ukraine.

Based on the fact that disputes regarding the recognition of actions and decisions of controlling bodies are property, there is a frequent violation of the rights of taxpayers by the controlling bodies. This is due to the fact that during the inspection, drafting, signing and making a decision, its representatives feel that there will be no punishment for their illegal actions and decisions, which leads to unreasonable conclusions and, as a result, lawlessness.

The state does not sufficiently ensure the rule of law, as evidenced by the practice of the European Court of Human Rights in cases of appeals against actions and decisions of the controlling bodies of Ukraine. An example of such a case is the case of "Shokin v. Ukraine". In recent years, Ukraine has faced a significant impediment to access to justice for taxpayers, unreasonably defined excessive rates of court fees, which causes irreparable harm to the authority of the state and state bodies, alters, in general, the notion of administrative legal proceedings as protection of individuals from unlawful decisions, actions and inactivity of state bodies and their officials.

We believe that the jurisprudence on the qualification of litigation concerning appeals against decisions of controlling bodies regarding the addition of taxes and duties and the imposition of fines in the field of taxation as property disputes, with the application of the corresponding high court fees, should be assessed extremely negatively. Therefore, it is necessary to remove as soon as possible the obvious legislative obstacles to the administration of justice, by reviewing the practice of applying the institute to the price of a claim to administrative cases, and amending the legislation that includes tax disputes on appeals against decisions, actions and omissions of controlling bodies, to claims of property.

**Key words:** court fee, administrative proceeding, tax disputes, principle of accessibility of justice, taxpayers.